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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re REFCO, INC. SECURITIES LITIGATION	:	07 MDL No. 1902 (JSR)
	:	
	:	
	:	ORAL ARGUMENT REQUESTED
	:	
GEORGE L. MILLER, Chapter 7 Trustee For the Estate of Suffolk LLC,	:	
	:	
Plaintiff,	:	
	:	Case No. 09-CIV-2866 (JSR)
-against-	:	
	:	
PF SALECO LLC, GRYPHON HOLDINGS II, LLP, GRYPHON HOLDINGS, L.P., SMS SECURITIES AG, BRUCE RAUNER, CHARLES DILL, DONALD ROSENFELD, MICHAEL DONAHUE, B. DOUGLAS MORRIS, JOHN S. WEHRLE, HF INVESTMENTS AG, and PF REPRESENTATIVE LLC,	:	
	:	
Defendants.	:	

**JOINDER IN LIMITED OBJECTION OF
CREDIT SUISSE FIRST BOSTON NEXT FUND, INC., LAB
MORGAN CORPORATION, AND ML IBK POSITIONS, INC. TO THE
REPORT AND RECOMMENDATION OF THE SPECIAL MASTER ON THE
MOTION TO DISMISS THE AMENDED COMPLAINT**

Defendants PF Saleco LLC, Gryphon Holdings II, LLP, Gryphon Holdings, L.P., Bruce Rauner, Charles Dill, Donald Rosenfeld, Michael Donahue, B. Douglas Morris, John S. Wehrle

and PF Representative LLC hereby join in the limited objection filed this day by CSFB, LAB MORGAN CORPORATION, and ML IBK POSITIONS, INC. (the “Bank Defendants”), to the Report and Recommendation of the Special Master on the Motion to Dismiss the Amended Complaint.

For the reasons stated in the referenced limited objection, this Court should grant the Motion to Dismiss of defendants PF Saleco LLC, Gryphon Holdings II, LLP, Gryphon Holdings, L.P., Bruce Rauner, Charles Dill, Donald Rosenfeld, Michael Donahue, B. Douglas Morriss, John S. Wehrle and PF Representative LLC and dismiss the Trustee’s Amended Complaint in its entirety.

Dated: New York, New York
September 7, 2010

WACHTEL & MASRYR, LLP

By: s/ Steven J. Cohen
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Representative LLC

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Chapter 7 Trustee for the Estate of Suffolk, LLC

CERTIFICATE OF SERVICE

STEVEN J. COHEN, an attorney admitted to this Court, certifies under penalty of perjury that on September 7, 2010, service of the foregoing Reply Memorandum was completed via filing on the Court's ECF System.

Dated: New York, New York

September 7, 2010

s/ Steven J. Cohen